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April 30, 2007

The Honorable Chairman and Members of the
Hawaii Public Utilities Commission
465 South King Street
Kekuanaoa Building, First Floor
Honolulu, Hawaii 96813

Dear Commissioners:

Subject: Docket No. 2006-0387
MECO 2007 Test Year Rate Case

PUBLIC UTILITIES
COMMISSION

2007 APR 30 P 3:30

FILED

Enclosed are updated versions of the following Maui Electric Company, Limited
("MECO") exhibits and workpapers:

MECO-510;	MECO-WP-704;
MECO-620;	MECO-WP-707;
MECO-620A;	MECO-WP-710;
MECO-904;	MECO-WP-801;
MECO-WP-510;	MECO-WP-804;
MECO-WP-620;	MECO-WP-807;
MECO-WP-701, pages 5-20;	MECO-WP-810.

The updated exhibits and workpapers reflect recorded 2006 results and replace the preliminary versions filed on February 23, 2007.

Sincerely,

Dean K. Matsuura
Director, Regulatory Affairs

Enclosures

cc: The Honorable Charmaine Tavares
Division of Consumer Advocacy
Bryan Kageyama
Sawvel & Associates, Inc.
Utilitech, Inc.